

AMENDED IN SENATE AUGUST 28, 2008

AMENDED IN SENATE AUGUST 4, 2008

AMENDED IN SENATE AUGUST 20, 2007

AMENDED IN SENATE JULY 17, 2007

AMENDED IN SENATE JULY 3, 2007

AMENDED IN ASSEMBLY JUNE 1, 2007

AMENDED IN ASSEMBLY APRIL 24, 2007

AMENDED IN ASSEMBLY APRIL 10, 2007

CALIFORNIA LEGISLATURE—2007—08 REGULAR SESSION

ASSEMBLY BILL

No. 995

Introduced by Assembly Member Nava Krekorian
(Coauthor: Senator Maldonado)

February 22, 2007

An act to amend Sections 218, 17207, and 24347.5 of, and to add Sections 195.137, 195.138, and 195.139 to, the Revenue and Taxation Code, relating to disaster relief, making an appropriation therefor, and declaring the urgency thereof, to take effect immediately. An act to add Chapter 1.58 (commencing with Section 5095.61) to Division 5 of the Public Resources Code, relating to parks and recreation, and making an appropriation therefor.

LEGISLATIVE COUNSEL'S DIGEST

AB 995, as amended, Nava Krekorian. ~~Disaster relief. Parks and nature education facilities.~~

The Safe Drinking Water, Water Quality and Supply, Flood Control, River and Coastal Protection Bond Act of 2006, an initiative statute adopted by the voters at the November 7, 2006, statewide general election, among other things, makes \$100,000,000 in bond funds available to the Department of Parks and Recreation (department) for grants for nature education and research facilities and equipment to nonprofit organizations and public institutions, including natural history museums, aquariums, research facilities, and botanical gardens.

This bill would require the department to establish a program to offer grants, on a competitive basis, to eligible projects submitted by eligible nonprofit organizations, and public institutions, including natural history museums, aquariums, nature education and research facilities, and botanical gardens.

The bill would provide that eligible projects are grants for buildings, structures, and exhibit galleries that present collections to inspire and educate the public and for marine wildlife conservation research equipment and facilities. The bill would also specify the criteria for which additional consideration shall be given to eligible projects for each criterion that is satisfied. The department would be required to establish a tiered grant program based on project costs in order to fund a range of projects at both large and small facilities. The grant money would be required to be encumbered and expended within a certain timeframe. Individual grants would be required to be less than or equal to \$7,000,000, and a recipient would be limited to receiving one grant in a given grant cycle. After all the grant money has been awarded the department would be required to report, by January 15 and yearly thereafter, to the Legislature with regard to certain aspects of the program.

The bill would appropriate \$50,000,000 of the \$100,000,000 available from the bond act to the department to implement the grant program and would express the intent of the Legislature that \$25,000,000 of those funds should be expended by the department consistent with the grant program, the bond act, and the recommendations of the California Cultural and Historical Endowment

The bill would provide that in any case in which the provisions of the bill, or the program pursuant to which the grants are made at the direction of the bill, and the initiative conflict, the initiative shall prevail.

~~(1) Existing law authorizes a county board of supervisors to provide by ordinance for the reassessment of property that is damaged or destroyed, without fault on the part of the assessee, by a major~~

~~misfortune or calamity, upon the application of the assessee or upon the action of the county assessor with the board's approval. With respect to certain counties that have adopted reassessment ordinances and have been declared by the Governor to be in a state of emergency as a result of certain events, existing law provides for state allocations of the estimated amounts of the reductions in property tax revenues resulting in certain fiscal years from reassessments under those ordinances. Existing law also continuously appropriates, without regard to fiscal years, moneys in the Special Fund for Economic Uncertainties for purposes of funding these state allocations.~~

~~This bill would provide for similar state allocations with respect to property tax revenue reductions resulting from a reassessment for damages incurred within the County of Santa Barbara, which was declared by the Governor to be in a state of emergency due to the wildfires that commenced in July 2008.~~

~~By requiring moneys continuously appropriated from the Special Fund for Economic Uncertainties to be allocated for the new purpose of reimbursing the County of Santa Barbara for these property tax revenue reductions, this bill would make an appropriation.~~

~~(2) Existing property tax law provides, pursuant to a specified provision of the California Constitution, for a homeowners' property tax exemption in the amount of \$7,000 of the full value of a "dwelling," as defined.~~

~~This bill would also provide that any dwelling that qualified for the exemption prior to July 1, 2008, that was damaged or destroyed by the wildfires in the County of Santa Barbara, as declared by the Governor in July 2008, and that has not changed ownership since July 1, 2008, may not be denied the exemption solely on the basis that the dwelling was temporarily damaged or destroyed or was being reconstructed by the owner, or was temporarily uninhabited as a result of restricted access to the property due to wildfires.~~

~~The California Constitution requires the Legislature, in each fiscal year, to reimburse local governments for the revenue losses incurred by those governments in that fiscal year as a result of the homeowners' property tax exemption.~~

~~This bill would state the intent of the Legislature to make this required reimbursement in the annual Budget Act. By requiring local tax officials to implement new exemption criteria, this bill would impose a state-mandated local program.~~

~~The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.~~

~~This bill would provide that, if the Commission on State Mandates determines that the bill contains costs mandated by the state, reimbursement for those costs shall be made pursuant to these statutory provisions:~~

~~(3) The Personal Income Tax Law and the Corporation Tax Law provide for the carryover to specified taxable years of specified losses sustained as a result of certain disasters occurring in California in an area determined by the President of the United States to warrant specified federal assistance, or proclaimed by the Governor to be in a state of emergency.~~

~~This bill would extend these provisions to losses sustained in the County of Santa Barbara as a result of the wildfires that commenced in July 2008. This bill would authorize a taxpayer to make an election to claim a deduction for those losses on the tax return for the preceding year.~~

~~(4) This bill would declare that it is to take effect immediately as an urgency statute.~~

~~Vote: $\frac{2}{3}$ -majority. Appropriation: yes. Fiscal committee: yes. State-mandated local program: *yes-no*.~~

The people of the State of California do enact as follows:

1 SECTION 1. Chapter 1.58 (commencing with Section 5095.61)
2 is added to Division 5 of the Public Resources Code, to read:

3
4 CHAPTER 1.58. PARKS AND NATURE EDUCATION FACILITIES
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6 5095.61. (a) The department shall establish a program to offer
7 grants, on a competitive basis, to eligible projects submitted by
8 nonprofit organizations and public institutions, including natural
9 history museums, aquariums, nature education and research
10 facilities, and botanical gardens.

11 (b) Eligible institutions include those that combine the study of
12 natural science with preservation, demonstration, and education
13 programs that serve diverse populations, institutions that provide
14 collections and programs related to the relationship of Native

1 *American cultures to the environment, and institutions for marine*
2 *wildlife conservation research.*

3 *(c) An eligible nonprofit organization may include an*
4 *organization that meets the requirements of subdivision (k) of*
5 *Section 75005 that is formed by a federally recognized Indian*
6 *tribal organization.*

7 *5095.62. The department may award a grant pursuant to this*
8 *chapter only to an eligible project. Eligible projects are grants for*
9 *buildings, structures, and exhibit galleries that present collections*
10 *to inspire and educate the public and for marine wildlife*
11 *conservation research equipment and facilities. Grants shall only*
12 *be issued for capital outlay and not for ongoing program costs.*

13 *5095.63. The department, in evaluating applications for grants,*
14 *shall give additional consideration for each of the following*
15 *criteria that is satisfied:*

16 *(a) The project serves communities with limited access to*
17 *environmental education opportunities.*

18 *(b) The project is designed to provide environmental education*
19 *that is accessible to diverse audiences, including through*
20 *partnerships with public education institutions, and meets*
21 *language, cultural, and accessibility needs.*

22 *(c) The applicant illustrates an ongoing commitment of financial*
23 *resources to the project so that the completion of a project will*
24 *result in a usable facility or exhibit.*

25 *(d) The project will be designed to provide efficient use of water*
26 *and other natural resources.*

27 *5095.64. The grant program shall be designed to fund a range*
28 *of projects at both large and small natural history museums,*
29 *aquariums, botanical gardens, and nature education and research*
30 *facilities. To accommodate the wide range of projects, the*
31 *department may establish a tiered grant program based on project*
32 *costs. Applications shall only compete against other applications*
33 *in the same category.*

34 *5095.65. The grant program shall allow for more than one*
35 *grant cycle.*

36 *5095.66. A grant recipient shall encumber grant moneys within*
37 *three years of the date of the appropriation of grant funds, and*
38 *the grant funds shall be expended within eight years from the date*
39 *of appropriation.*

1 5095.67. (a) *An individual grant shall be less than or equal*
2 *to seven million dollars (\$7,000,000). The department may further*
3 *restrict grant amounts.*

4 (b) *A grant recipient may not receive more than one grant in a*
5 *given grant cycle.*

6 5095.68. *After all grants authorized under this program have*
7 *been awarded, and by January 15 of each year thereafter, the*
8 *department shall report to the Legislature on the recipients and*
9 *amount of each grant, number of grant applications received, and*
10 *total amount of funds sought by the applicants.*

11 5095.69. *A grant awarded pursuant to this chapter shall meet*
12 *the considerations set forth in subdivision (b) of Section 75063.*

13 5095.70. *In any case in which any of the provisions of this*
14 *chapter, or any of the projects pursuant to which grants are made*
15 *at the direction of this chapter, and Division 43 (commencing with*
16 *Section 75001) conflict, that division shall prevail.*

17 SEC. 2. (a) *From the one hundred million dollars*
18 *(\$100,000,000) available to the Department of Parks and*
19 *Recreation pursuant to subdivision (b) of Section 75063 of the*
20 *Public Resources Code, fifty million dollars (\$50,000,000) is*
21 *hereby appropriated to the Department of Parks and Recreation*
22 *to implement the program set forth in Chapter 1.58 (commencing*
23 *with Section 5095.61) of Division 5 of the Public Resources Code.*

24 (b) *It is the intent of the Legislature that, of the amount*
25 *appropriated in subdivision (a), twenty-five million dollars*
26 *(\$25,000,000) should be expended by the Department of Parks*
27 *and Recreation consistent with all of the following:*

28 (1) *Chapter 1.58 (commencing with Section 5095.61) of Division*
29 *5 of the Public Resources Code.*

30 (2) *Division 43 (commencing with Section 75001) of the Public*
31 *Resources Code.*

32 (3) *Recommendations of the California Cultural and Historical*
33 *Endowment, created pursuant to Section 20053 of the Education*
34 *Code.*

35 SEC. 3. *In any case in which any of the provisions of this act*
36 *and Division 43 (commencing with Section 75001) of the Public*
37 *Resources Code conflict, that division shall prevail.*

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**All matter omitted in this version of the bill
appears in the bill as amended in Senate,
August 4, 2008. (JR11)**

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